

THE FINANCIAL EQUILIBRIUM AND COMPETITIVENESS WITHIN AGRICULTURAL HOLDINGS

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Abstract:

The paper refers to traditional methods of appreciating the financial equilibrium of the agricultural company, methods based on the study of the company's financial statements. As far as financial equilibrium is concerned, we consider that there's no specific indicator to be analyzed in order to appreciate financial equilibrium due to different perception the stakeholders have on the enterprise equilibrium. In real life we often see the same indicator calculated differently according to the objective pursued by the analyst. This paper shows the calculation method of the static financial equilibrium indicators, the evolution and the factors leading to the alteration of these indicators, their financial management. It also determines financial equilibrium by financing rates method and assesses financial equilibrium using profitability rates for agricultural holding companies. It concludes with the specific factors that affect the financial equilibrium in agricultural holdings.

Keywords: *financial equilibrium, competitiveness, agricultural holdings, indicator*

JEL codes:: *G32, Q12*